Incomes of Dentists and Osteopathic Physicians

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THIS article presents in summary form the results of a Nation-wide survey of the incomes of practicing dentists and osteopathic physicians conducted by the National Income Section of the Bureau of Foreign and Domestic Commerce with the cooperation of the American Dental Association and the American Osteopathic Association and the assistance of the Works Progress Administration. The complete survey will contain additional data, including comparisons of average income by type of income, type of practice, and education. Cross-tabulations of income by years and employment and pay of professional and nonprofessional employees of independent practitioners will also be presented.

Questionnaires were addressed to 71,692 dentists, of whom 42,711 were members of the American Dontal Association. The addresses of dentists who were not members of the association were obtained from sources approved by the American Dental Association. Unable returns were received from \$,103 members of the association and 1,900 normombers.

Questionneires were addressed to 9,143 esteopathic physicians, of whom 5,205 were members of the American Cetocyathic Association. The entire malking fick was provided by the association. Unable returns were received from 1,072 members of the esteoplation and 400 nonmembers.

The various measures presented in this article have been weighted to take account of the different proportions of returns from members and nonmembers of the associations. However, the figures presented in the tables as the "number in sample" for the various categories are simply the aggregate number of returns received from both members and nonmembers of the associations. The methods used in making the combinations of returns from association members and nonmembers will be presented in a more detailed report to be published in the near future.

The income data presented refer exclusively to income from professional services, including income from independent practice and from salaried employment in professional work, and excluding earnings from other sources, as well as dividends, interest, and other property income. Except where otherwise indicated, the term "income" refers to net income from professional services only.

Incomes of Dentists

The average net income from professional services, including professional salaries, of practicing dentists in the United States in 1937 was \$2,914. This compares with averages of \$4,273 in 1929 and \$2,251 in 1933. The corresponding medians, representing the income levels above and below which an equal number of cases occur, are shown in table 1 to be \$2,485 in 1937, \$3,676 in 1929, and \$1,880 in 1933.

The extent of variation among incomes of different members of the profession, as well as differences in the distributions themselves from year to year, are shown in table 1 and figure 5. The differences between the averages and the corresponding medians reflect the existence of a number of high incomes. These high incomes have a marked effect on the averages, but have little effect on the medians, so that an excess of the

Table 1.—Gumulative Percentage Distribution of Dentists According to Total Net Income from Professional Services

			By years			Dyt	ype of practi	00, 1097	Пу (уро о	ineomo reel	plest, 1037
[tam	1020	U#33	1935	1030	1937	Genoral	Partly specialized	Wholly specialized	Nou- maried	Part salarled	104 percent selected
Foresmings of total reporting not income of loss than:	0.4	1.6	1. \$	1.1	T G	1.0	1.5	1.2	1.1	0.4	0.0
\$400 \$1,000 \$1,500 \$2,000 \$2,000 \$3,000 \$3,000	2. 2 6. 1 10. 2 18. 6 27. 0 27. 6	0.0 20.3 37.1 53.0 60.6 70.7	6. 1 16. 4 30. 4 46. 2 60. 1 00. 0	0, 2 13, 0 24, 0 30, 0 63, 5 64, 6	4. 6 13. 0 24. 9 57. 1 80. 4 01. 8	4. 0 13. 4 21. 6 38. 0 51. 5 #3. 2	3.6 9.5 17.0 20.1 20.3 40.8	2.0 6.2 8.8 13.8 22.8 28.1	4, 7 13, 5 24, 0 37, 8 61, 0 02, 4	2, 8 9, 1 30, 1 31, 0 44, 8 60, 2	1.2 10.0 17.6 39.1 50.4
34,080 36,000 36,000 37,000 38,000 \$8,000 \$16,000	#5.0 70.6 50.0 60.4 90.4 90.2	88. 5 03. 5 00. 1 07. 0 98. 5 00. 0	84, 6 91, 4 96, 1 96, 1 98, 1 18, 9	80.4 88.9 93.8 97.0 98.8 99.0	78.1 87.9 92.1 86.2 97.0 98.1	78. 0 88. 7 98. 3 96. 1 97. 7 98. 1	08. 8 78. 8 81. 9 92. 1 94. 7 06. 8	41. 5 68. 0 60. 0 74. 3 70. 0 66. 0	78, 6 87, 3 82, 2 94, 4 97, 1 94, 2 16, 8	71, 9 84, 0 80, 0 92, 2 93, 4 95, 9	78. 0 89. 4 94. 4 96. 4 98. 4 98. 4
\$20,000	99.0	1 3000.0	90.9	69.0	20, 9	80.0	100.0	98.4	90.0	90. đ	100.0
\$60,000	100.0	100.0	100.0	100.0	100.0	100.0		100.0	100.0	100.0	ļ
Average incomé. Median incemé Perpent of total Number in sample.	\$3,670	\$2, 261 \$1, 880 6, 186	\$2, 548 \$7, 173 7, 029	穀鴉 7,48	\$2,914 \$2,486 7,960	62, 200 \$2, 444 91, 6 6, 870	\$3,072 \$3,011 \$.0 6.0 672	88, 481 84, 480 2. 8 281	\$2,893 \$1,002 02.6 7,816	\$3, 385 \$2, 259 4, 9 389	\$3, 178 \$2, 484 2, 7 230

Less than Ho of I percent of the returns reported \$20,000 or more.

averages over the medians may be taken as a general indication of the extent to which high incomes occur in excess of correspondingly low incomes.

The depression's effect on incomes in dentistry may be noted from table 1, which shows that less than one-fifth of the returns reported incomes of less than \$2,000 in 1929, while more than half were below that level in 1933, and 37 percent were still below that level in 1937. Whereas only 5 percent reported incomes below \$1,000 in 1929, 20 percent were below that figure in 1933. Considering the higher levels of income, only 6.5 percent of the total reported incomes in excess of \$5,000 in 1933, as compared with almost 30 percent in 1929. Incomes in excess of \$10,000 were reported by only six-tenths of 1 percent in 1933, as compared with almost 5 percent in 1929.

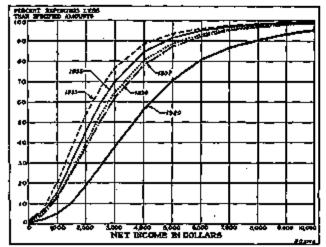


Figure 5.—Gumulative Percentage Distribution of Dontlets According to Total Net Income, by Years.

The upper level of income of the lower 10 percent of returns fell from \$1,500 in 1929 to almost \$600 in 1933, and rose again to over \$800 in 1937 (see fig. 5). The upper 10 percent of the returns showed a minimum income of \$7,900 in 1929, of \$4,300 in 1933, and of \$5,500 in 1937. A similar consideration of the lower and upper 25-percent levels shows that the top income of the dentists in the lower quarter fell from \$2,350 in 1929 to \$1,150 in 1933, while the bottom income of the upper quarter declined from \$5,450 to almost \$2,900 during the corresponding years.

The distribution of returns by type of practice shows that the 2.5 percent of the practicing dentists who were wholly specialized received an average income of \$5,451 in 1937, which was almost 50 percent more than the average income reported by the 5.9 percent of dentists who were partly specialized, and almost double that of the general practitioners who represent 91.6 percent of the total number of active dentists. The relatively higher incomes of the partly and wholly specialized dentists are evident from a consideration of the distribution of returns by size of income. Whereas more than

one-fifth of the general practitioners had incomes of less than \$1,500 in 1937, less than one-tenth of the wholly specialized dentists reported incomes below that level. More than half of the dentists reporting a general practice had incomes below \$2,500 as compared with two-fifths and one-fifth of the partly and wholly specialized dentists, respectively, whose incomes fell below that level. While 25 percent of the wholly specialized and 10 percent of the partly specialized dentists reported incomes in excess of \$7,000, less than 4 percent of the general practitioners reported incomes over \$7,000. Less than 1 percent of the general practitioners, as compared with 3.7 percent of the partly specialized and 10 percent of the wholly specialized dentists, reported incomes of \$10,000 or more. Data showing the extent to which these differences are occasioned by the greater proportion of new entrants to the profession going into general practice will be presented in a final release.

A consideration of the 90-percent level in figure 6 shows that the lower limit of income of the upper 10 percent was \$10,000, \$7,100, and \$5,300 in 1937 for the wholly specialized, partly specialized, and general practitioners, respectively. The more favorable position of the specializing groups, evidenced generally by the lower position of the curves, is brought out rather sharply at the 30-percent level, with that percentage of the general practitioners receiving an income of less than \$1,750, as compared with more than \$2,000 for the partial specialists and over \$3,100 for the wholly specialized dentists.

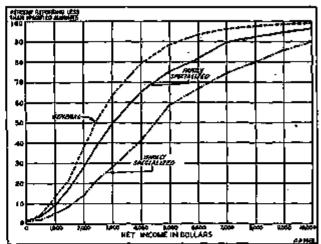


Figure 4.—Cumulative Percentage Distribution of Destiete According to Total Not Interne, by Type of Practice, 1937.

The distribution by type of income recipient shows that the spread of incomes among the 100-percent-salaried dentists was less than that of either the part-salaried or nonsalaried dentists. While the average income of the wholly salaried group was less than that of the part-salaried group, the median was higher. More than 13 percent of the wholly independent practitioners reported incomes below \$1,000, as compared

with less than 10 percent of the part-salaried and only slightly more than 1 percent of the dentists who worked exclusively for a salary. An income of less than \$1,500 was reported by one-fourth of the nonsalaried, one-fifth of the part-salaried, and one-tenth of the 100-percent-salaried dentists. While the wholly salaried dentists reported a relatively small number in the very low classes of income, they did not report any incomes

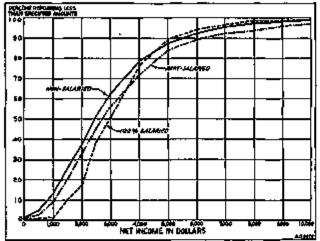


Figure 7.—Cumulative Percentage Distribution of Dentists According to Total Nat Income, by Type of Income Recipient, 1937.

above \$20,000, as did the nonsalaried and part-salaried groups. The 100-percent-salaried dentists reported the smallest percentages of total at all income levels below \$3,000 and at all income levels above \$5,000, indicating a higher concentration of numbers at thecentral values.

Table 2.—Average income and Purcentage Distribution of Dentiets, by Type of Income Recipiont, by Years

	Type of innome recipient							
Item and year	Total	Non- miaried	Part Maried	100 percent subsried				
A verage income: 1972. 1983. 1985. 1986. 1989. 1989. 1988. 1988. 1989.	64, 273 2, 234 2, 254 2, 709 2, 704 100, 0 52, 7 58, 6 64, 8 100, 0 100, 0 100, 0 100, 0 1, 067 7, 456 7, 456	34, 207 24, 198 24, 198 24, 198 24, 198 24, 198 25, 198 26, 198 26, 198 26, 198 26, 198 26, 198 26, 198 26, 198 27, 198 27, 198 27, 198 27, 198 28, 19	\$5,404 \$7,225 \$1,000 \$1,000 \$7,00 \$1,00 \$2,7 \$3,5 \$4,5 \$2,24 \$2,24 \$1,20	13, 689 2, 037 2, 037 2, 037 3, 178 100, 0 51, 8 83, 1 83, 1 83, 1 83, 1 83, 1 84, 8 83, 1 84, 8 84, 8 8 8 8 8, 8 8 8, 8 8 8, 8 8 8 8, 8 8, 8 8, 8 8,				

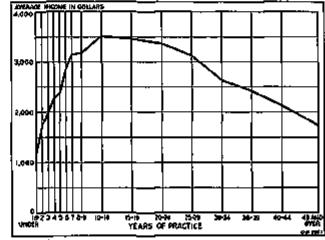
The data presented in table 2 show that the average income of dentists employed either in part or in whole in salaried work did not fall so low during the depression, either absolutely or in relative terms, as did that of the nonsalaried practitioners. However, no data are available to show the incidence of unemployment on salaried dentists, the figures being simply the aver-

age incomes of those dentists reported employed. Although the average income of the 100-percent-salaried dentists was the lowest of the three groups considered in 1929, the drop in the average for nonsalaried dentists was such as to place them in the lowest position

Table 3.—Average Income and Percentage Distribution of Dentists, by Years of Practice and by Age, 1937

Tites	Num- ber in som- pla	Per- eent of total	cottos itt- age	Item -	Niin- barin sam- ple	Por- cent of lotal	Aver- ege in- mens
(A) FRAM OF PRACTICS 1 and moder 2		3.61 3.77 2.48 0.49 14.97 18.79	61, 140 1, 770 1, 884 2, 885 2, 885 2	(0) AOE 24 and under 25. 26. 27. 28-29. 30-34. 38-30. 40-44. 45-10. 50-54. 56-50. 00-84.	248 225 200 200 201	1.2 1.6 1.6 2.7 6.3 16.2 14.7 16.8 11.8 8.2 8.0 8.0	\$1, 189 1, 308 1, 002 1, 704 2, 170 2, 170 2
30-34 36-34 40-44 46 and over	502 502	7.8 7.3 2.8 1.7	2,690 9,412 9,129 1,731	70 and over	119	1. 7	L, 148

for all the other years studied. While the part-salaried dentists maintained the highest average in all years under consideration, the degree to which their income exceeded that of the other two groups diminished during the last 2 years. No definite statement can be made as to the cause of that decline, but it is highly probable that it was the result of the combination of a shift of dentists, as evidenced by the percentages of total, from both of the other two groups and of the greater proportion of new members of the profession going into part-salaried employment.



Pigero 6.—Avorago Income of Dentiate, by Years of Practice, 1927,

Average incomes show a rapid increase during the first 7 years of practice, then level off to a maximum during the second decade of practice and decline slowly thereafter (see table 3 and fig. 8). The data indicate that during the period from the seventh to the twenty-ninth years of practice average incomes exceed the average for the profession as a whole. The averages shown

in section (a) of this table follow a pattern similar to that above, passing the average of the profession at 30 years of age, continuing upward until the late thirties, falling below the profession average at about 55, and continuing to decline thereafter. Such differences as occur between the two sections of the table are occasioned by differences in the entrance age of the various members of the profession.

A definite tendency toward salaried work by the newer entrants into the dental profession is evidenced by the data shown in table 4, which relate type of income received to years of practice. Although certain irregularities occur in the pattern of the data, there is distinct evidence that the proportion of dentists in sal-

Table 4.—Percentage Distribution of Dentists According to Type of Income Recipient, by Years of Practice, 1937

			Percentag	e of total	
Years of precitor	Number (- In sample	Total	Nonsalaried	Part sala- ried	4.9 4.6 4.6 4.5 2.7 2.7 2.6 2.6
1 and order	251	100.0	81. 2	13.7	6.1
2 8 	200 224 253 200 183 206	100.0 100.0 100.0 100.0 100.0	98. 4 95. 6 47. 0 97. 5 89. 0	8.7 9.0 7.0 9.1 8.7 0.7	4.6
B-0	483	100.0	87.5	7.6	4.5
10-14 14-10 20-20 26-20 30-34 25-39 40-44	1, 271 1, 007 1635 600 677 829 203	180. 0 180. 0 180. 0 180. 0 180. 0 180. 6	92.5 94.0 94.0 94.4 98.8 97.8 96.4	4.0 4.4 4.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1	t.: 2.0
45 BOČ OVST	117	LOĐ. D	90.7	2.0	L.S

aried positions is greatest among those who have entered the profession during more recent years. A possible explanation of the relatively high percentage in partsalaried work in the group with 1 year or less of practice is that a number of these dentists may have been in salaried work with dental schools during the first half of the year and then entered independent practice, thus showing both types of income during the year, although not necessarily receiving them simultaneously. sudden jumps in the percentages for the calaried classifications in the group with 8 to 9 years of practice may perhaps be explainable on the basis that those men who took salaried positions in 1928 and 1929 (thus showing 8 to 9 years of practice in 1937) tended to hold their positions through the depression rather than attempt to go into independent practice.

Highest average and median incomes were reported by dentists in the Pacific States (see table 5). The Middle Atlantic group reported average incomes almost equal to those of the Pacific group, but their median income ranked fourth among the geographic divisions, indicating a higher dispersion of individual incomes in that group of States. New England dentists ranked fourth in average income, but the more uniform distribution of incomes placed this region second in terms of the median income reported. While data with regard to average income by size of place will not be available until the final report is released, it may be noted that the average incomes for States within the various regions tend to be highest in the States with the greater

Table 5.—Average and Median Net Income of Dentists, by Geographic Divisions and by Sciented States, 1937

Occupito division or State	Number	Nat incomo	írom profes-
	In strapte	signal s	zrvices
		A verage	Median
Now England Magnahupetts Other	619	\$3,155	\$2,722
	277	8,212	2,040
	243	2,090	2,800
Middle Atlantia. New York. New Jenery Pennsylvania.	1,121	3, 200 2, 303 8, 160 2, 844	2, 600 2, 623 2, 622 2, 410
Rest North Central	1, 844	2, 516	3,470
	435	2, 660	2,874
	187	2, 641	2,800
	417	2, 783	2,986
	220	3, 291	3,104
	276	3, 491	3,187
West North Central Minnesota Lows Missouri Other	1, 165	2, 948	1, 081
	321	2, 488	2, 207
	226	2, 257	1, 282
	261	1, 642	1, 270
	338	- 2, 111	1, 280
South Atlantic District of Columbia Nerth and South Carolina Geogra and Florida Other	487	3, 158	2, 718
	67	3, 637	3, 348
	73	2, 481	2, 154
	125	3, 668	2, 979
	212	3, 043	3, 800
Rust South Central	298	3,410	2,201
West South Centrel. Texas Other	369	2, 788	2,478
	203	2, 698	1,741
	165	3, 264	1,000
Mountain	20%	2,042	2,324
Pacific Weshington Orenan Ostiforpia	180 101	3, 214 2, 619 2, 410 3, 420	2, 777 2, 492 2, 883 2, 960

proportions of urban population. Thus, Massachusetts has an average income higher than that of the rest of the New England States, and New York and California each lead their respective regions in average income received. States for which averages are shown were selected on the basis of the size of the sample for the State and the difference between the State and regional averages. While the samples for some of the States shown may be too small to warrant definite statements as to the absolute levels of income, the direction of the difference between their averages and those of the regions may be taken as significant. Thus, whereas the average of \$3,609 reported for Georgia and Florida may be too high, being based on only 126 returns, there can be little doubt that their relative position in the South Atlantic region is above the average for the region as a whole.

Independent practicing dentists retained 56 percent of their gross income as net income in 1937 (see table 6). The effects of the fixed costs of practice (such as rent, and depreciation on equipment) can be seen from the low ratios of net income to gross income in the lower

income brockets. Thus, the dentists reporting gross incomes of less than \$500 showed an average net loss for the year; those whose gross incomes were between \$500 and \$999 showed an average ratio of net to gross of about one-third. There is a further sharp increase

Table 6.—Ratio of Net Income to Gross Income, by Gross Income Groups, Nonenlaried Dentists, 1987

Gross income	Number income to sample income		Gress Income	Num- ber in sataple	Ratio of not income to gross income
Total	45 101 282 274 469 510	0.66 (i) 33 - 50 - 51 - 52 - 58 - 59	65,000-85,900 55,000-80,909 57,000-87,900 58,000-88,909 58,000-89,909 \$15,000-81,909 \$15,000-819,909 \$23,000-924,900 \$23,000-924,900	74/2 631 44/5 33/2 22/8 51) 114 28	6.57 .58 .58 .58 .58 .58 .68

¹ Net lacome regulate.

• 0.48, exclusive of operature. Because of the small site of the sample in this group, the inclusion of this return, the validity of which appears doubtio), lowers the ratio of 0.24.

in the ratio for the gross income group of \$1,000 to \$1,400, with their net averaging half of their gross income. From this point forward on the gross-income scale, the ratio of net to gross increases slowly to a maximum of 0.50 between \$2,000 and \$5,000. There is little variation in the ratio after this level is reached, expenses increasing in about the same proportion as gross income.

Incomes of Osteopathic Physicians

The average net income from professional services, including professional salaries, of practicing esteopathic physicians in 1937 was \$2,584, as compared with averages of \$3,620 in 1929 and \$1,943 in 1933. The cor-

responding medians, representing the income levels above and below which an equal number of cases occur, are shown in table 7 to be \$2,037 in 1937, \$3,067 in 1929, and \$1,521 in 1933.

The extent of variation among incomes of different members of the profession, as well as differences in the distributions themselves, from year to year, among different types of practitioners and among different types of income recipients, are shown in table 7 and in

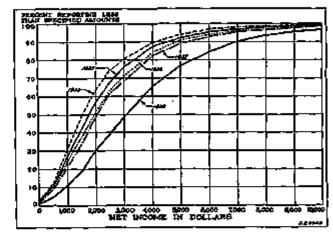


Figure 4.—Consulative Percentage Distribution of Octoopathic Physicians According to Total Nat Income, by Years.

figures 9, 10, and 11. The differences between the averages and the corresponding medians reflect the existence of a number of high income returns, a condition to which reference was previously made in the case of dentists and which is common to most distributions of income by size.

Less than one-fifth of the returns reported incomes of less than \$1,500 in 1929, but almost half were below that figure in 1933. Considering the higher income group,

Table 7.—Comulative Percentage Distribution of Osteopathic Physicians According to Total Nat Income from Professional Services

		By years					ype of practs	es, 1 9 37	By type of income recipient, 1997		
ltem i	1029	1924	1955	1950	1987	Constal	Partly specialized	Wholly apacielized	Neutal- aried	Part sel- aried	100 person) Salaried
Percentage of lotal reporting but incomes of less than:	1.0	9. 0	2.8	2.5	1.0	£.a	0.5	a a	1.9	0.0	a.
8400	1L.7	12.8 30.9 49.4 61.7 74.1 60.9	10, 8 27, 0 42, 7 50, 6 67, 5 78, 3	10, 2 24, 3 27, 8 31, 5 43, 3 71, 6	9.5 21.3 28.9 49.1 61.4 88.9	10. 0 22. 9 37. 1 54. 2 55. 9 73. 7	7. d 14. a 24. 8 38. 1 50. 7	0.0 2.2 8.1 10.6 84.1 38.0	9.8 21,5 31,! 49,2 41,6 68.8	00.0 40.4 10.1 2.1	10. 27. 38. 50. 70. 81.
\$4.000. \$4,000. \$6,000. \$7,000. \$3,000. \$4,000. \$19,000.	70.0 84.6	80, 8 94, 1 96, 9 98, 3 98, 8 99, 2 90, 7	87. 3 92. 2 95. 4 96. 0 98. 1 98. 0	84.2 91.0 94.1 98.3 97.7 98.2 94.8	89.5 89.1 92.0 96.4 98.7 87.0 88.5	85.1 91.8 94.7 91.7 96.3 90.9	74.0 81.3 92.7 93.6 97.2 98.0	58.8 70.5 70.5 70.5 81.8 88.7	82, 2 89, 3 92, 1 94, 4 98, 1 83, 0	8L D 83, 7 87, 8 01, 6 62, 2 65, 0 97, 8	84. 84. 97. 97. 97.
915,000	91. 8 90. 8 100. 6	100.0	100.0	90.7 98.8 10.2	90.9 89.9 99.9	00.0 00.0 100.0	300.0	97, 7 97, 7 97, 7	69, D 69, D 59, B	300.0	100.
460,000	63, 630 \$8, 007	\$1,943 \$1,521 873	\$2,180 \$1,747 1,888	298.8 62,425 61,945 7,248	200.0 \$2.584 \$2.037	\$3, 348 \$1, 877 73, 1 1, 018	\$8,089 \$2,472 24.4 340	190, 6 53, 520 53, 520 3, 5	106, 0 \$1, 479 \$2, 482 \$2, 4 1, 874	#2,9#8 #2,2#0 8.0	\$7, 14 \$1, 64 2,

by reading across the 90-percent level of figure 9, we find that 10 percent of the total number received more than approximately \$7,000 in 1929, \$4,000 in 1933, and \$5,200 in 1937. Correspondingly, 90 percent of the total number received less than these amounts in the respective years. Similar comparisons may be drawn at the various income and percentage levels.

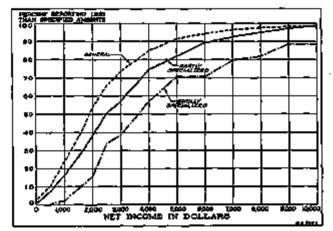


Figure 16.—Cumulative Percentage Distribution of Ostsepathic Physicians According to Total Not Income, by Type of Practice, 1937.

A typical reading from table 7 shows that almost two-thirds of the general practitioners had incomes of less than \$2,500 in 1937, while only slightly more than half of those partly specialized and but slightly more than one-third of the wholly specialized esteopathic physicians were below that income level. A consideration of the same income level according to the type of income recipient indicates that of those esteopathic physicians relying entirely on independent practice for their professional income, 62 percent had incomes of less than \$2,500 in 1937, while only 55 percent of those receiving both independent and salaried incomes were below this figure.

Table 6.—Average Income and Perconings Distribution of Osteopathic Physicians, by Type of Income Recipient, by Years

		Type of in	come redip	dont
Item and sear	Total	Non- seluried	Part solution	100-parcent solaried
A yenes income; 1929 1930 1931 1931 1931 1931 1930 1930 193	\$200 000 000 000 000 000 000 000 000 000	\$5.000 \$1	\$4,680 \$4,692 \$7,777 \$2,580 \$00.0 \$4,297 \$4,	\$3,485 2,285 2,285 2,285 2,150 80.0 81.1 94.0 95.0 97.2 97.2 97.2 97.2 97.2 97.2 97.2 97.2
1935. 1938. 1937.	1,088 1,240 1,472	1.03J 1.169 1,374	28835	17 22 26 37

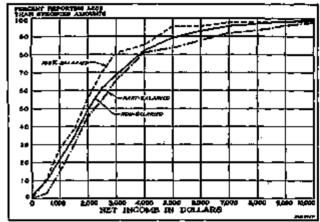


Figure 11.—Commissive Percentage Distribution of Osteopathic Physicians According to Total Net Income, by Type of Income Recipient, 1937.

Variations in relative positions with respect to average incomes of the three types of income recipients are indicated in table 8. Thus, part-salaried osteopathic physicians reported the highest average income of the three groups in 1929 and the second highest in 1933. The average reported for the wholly salaried group was the lowest of the three in 1929, but by reason of a relatively small decline, it was the highest in 1933. Decreases in the averages for the part or wholly salaried groups in the latest years studied may possibly be explained on the basis of the entrance into these fields of the newer members of the profession whose average incomes are relatively low.

The data in table 9, relating income to years of practice, show a rapid rise of income during the early years of practice to a peak in the twentieth to twenty-fourth year of practice, and a decline thereafter. Similar data related to age show a maximum level of

Table 1.—Average and Median Net Income of Octoopathic Physicians by Years of Practice and Age, 1937

Item	Num. ber io	ber in		Item	Num- ber in	Net income from professional service		
	earn pla	ege Ave-	Bředi-		es an pie	Aver- age	Medi-	
(a) TRANS DW FEACTICE 1 and under 3-4 5-9 10-14 15-19 20-24 30 gad over	141 75 185 97 144 226 121 140 08 242	\$1,064 1,506 2,066 2,491 2,914 3,125 3,270 2,270 2,280	\$621 1,214 1,848 2,869 2,869 2,869 2,869 1,864	(B) AGE 24 and quidec 24 27 25 29 30 34 35 39 40 49 50 59	64 11 26 19 25 25 25 18	\$828 1,825 1,928 2,876 3,173 3,413 2,830 2,029	\$299 1,740 1,740 2,050 2,050 2,250 1,002	

income in the forties. While there is a high degree of correlation between age and years of practice in osteopathy, differences existing between the two sections of the table are accounted for by reason of the variation in the entrance age of the various members of the profession.

Highest average incomes were realized in the Pacific States in 1937 (see table 10). Next highest were the Middle Atlantic States, while the lowest average incomes were received in the West North Central and Mountain States. Although the New England States ranked fifth in average income received, the median

Table 19.—Average and Median Net Income of Outcopethic Physicians, by Geographic Divisions, 1937

Geographic division	Number in	Net (George alobal :	from profes- errice
	. EZITE (NO.	Ачегаде	Median
Now England Middle Atlantic East North Central West Narth Central South Atlantic South Atlantic South Contral Mountain Peolific	201 221 221 224 72 121 67 263	\$2, 496 9, 737 2,040 2,246 2,261 2,391 2,391 2,390	42, 196 2, 096 2, 147 1, 740 2, 675 1, 913 1, 520 2, 303

income for this area ranked second because of a more uniform distribution of income in that group of States.

A ranking of average incomes by the size of place from which the returns were received (see table 11) shows that throughout the years covered in this study, osteopathic physicians in places with populations of 1,000 and under and of 1,000 to 2,500 received the lowest and the second lowest average incomes respectively, while the lowest 5 were consistently in groups of places with less than 25,000 population. While there are too few returns in some of the larger cities to afford valid comparisons, the differences in rank from year to year indicate that above the 25,000 population level there was little relationship between size of city and average income. Los Angeles showed a constant gain in relative ranking, rising from a position of seventh in 1929 to second in 1937.

Table 11.—Average Nat Income of Ostoopathic Physicians, by Size of Place and by Years

	19	29	100	323	14	65	10	1936		19 7	Index	Indexes of average income (1020 = 100)			
Bixe of Piece group	Number in sample	Average locome	Number to astropio	Avoinge focome	Number in sample	A.vorage importe	Mamber In sample	Average income	Number in manple	Атемев іноого	1920	1083	1985	1804	1087
Toder 1,000 1,005-2,499 2,540-4,999 6,000-9,999	21 43 41 84 85	\$1,920 2,603 8,043 3,521 2,071	57 170 51 94 129	\$1, 151 1, 453 1, 858 1, 967 1, 744	04 78 72 188	61, 254 1, 606 2, 646 2, 660 1, 916	60 98 99 132 179	\$1,662 1,942 2,800 2,221 2,070	90 109 109 151 211	\$1,840 1,002 2,380 2,380 2,288	300. 0 300. 0 100. 0 100. 0 100. 0	68.0 81.1 53.9 68.7	64.3 65.2 67.2 58.8 64.8	80.0 74.6 78.6 03.1	80. 3 76. 4 78. 2 67. 1
25,000-49,909 80,000-49,909 100,000-249,999 260,000-499,999 600,000-899,999	2887B	2, 855 4, 263 4, 777 4, 161	81 86 86 27	2, 032 2, 126 2, 028 2, 130 2, 424	\$ 500 cm	9, 829 2, 826 2, 406 2, 720 2, 720	106 117 117 68	2,783 2,707 2,492 2,493 8,473	118 121 141 137 03	2, 894 3, 214 2, 666 2, 864 3, 126	100.0 100.0 100.0 100.0	61. 4 64. 0 47. 7 80. 4	60.6 63.8 66.7	70, 3 71, 0 88, 0 70, 2 74, 0	73. 9 83. 2 82. 8 75. 0 75. 3
Los Angelos Detroit Piriladelphis Chiesgo New York Oisy	10 20 11	3, 962 4, 726 5, 446 4, 330	18 17 28 17	2, 116 2, 485 2, 326 3, 451	00 20 21 21	2, 590 2, 659 2, 633 3, 645	#0 23 30 28	2, 806 2, 720 3, 080 2, 756	80 10 31 35 28	3, 410 8, 537 2, 458 2, 553 3, 163	100.0 100.0 100.0	\$2.8 \$2.7 \$4.4	05.3 50.2 63.0 01.2	73-1 67.6 60.7 03.8	80, 1 52, 0 52, 4 73, 2